

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Period Reported: 1997

Budgeted Number of Employees

Woodhaven Water Division

Schedule H-12
Page Page 2 of 10
Person Responsible: D. Leppert

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	1	0	0.0	1.0	January	0	0	0.0	0.0
3	February	1	0	0.0	1.0	February	0	0	0.0	0.0
4	March	1	0	0.0	1.0	March	0	0	0.0	0.0
5	April	1	0	0.0	1.0	April	0	0	0.0	0.0
6	May	1	0	0.0	1.0	May	0	0	0.0	0.0
7	June	1	1	0.5	1.5	June	0	0	0.0	0.0
8	July	1	1	0.5	1.5	July	0	0	0.0	0.0
9	August	1	1	0.5	1.5	August	0	0	0.0	0.0
10	September	1	0	0.0	1.0	September	0	0	0.0	0.0
11	October	1	0	0.0	1.0	October	0	0	0.0	0.0
12	November	1	0	0.0	1.0	November	0	0	0.0	0.0
13	December	1	0	0.0	1.0	December	0	0	0.0	0.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	2	0	0.0	2.0	January	2	0	0.0	2.0
20	February	2	0	0.0	2.0	February	2	0	0.0	2.0
21	March	2	0	0.0	2.0	March	2	0	0.0	2.0
22	April	2	0	0.0	2.0	April	2	0	0.0	2.0
23	May	2	0	0.0	2.0	May	2	0	0.0	2.0
24	June	2	0	0.0	2.0	June	2	0	0.0	2.0
25	July	2	0	0.0	2.0	July	2	0	0.0	2.0
26	August	2	0	0.0	2.0	August	2	0	0.0	2.0
27	September	2	0	0.0	2.0	September	2	0	0.0	2.0
28	October	2	0	0.0	2.0	October	2	0	0.0	2.0
29	November	2	0	0.0	2.0	November	2	0	0.0	2.0
30	December	2	0	0.0	2.0	December	2	0	0.0	2.0

Budgeted Number of Employees

Period Reported: 1998

Total Company

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	34	1	0.5	34.5	January	21	4	2.0	23.0
3	February	34	1	0.5	34.5	February	21	4	2.0	23.0
4	March	34	1	0.5	34.5	March	21	4	2.0	23.0
5	April	34	1	0.5	34.5	April	21	4	2.0	23.0
6	May	34	1	0.5	34.5	May	21	4	2.0	23.0
7	June	34	2	1.0	35.0	June	21	4	2.0	23.0
8	July	34	2	1.0	35.0	July	21	4	2.0	23.0
9	August	34	2	1.0	35.0	August	21	4	2.0	23.0
10	September	34	1	0.5	34.5	September	21	4	2.0	23.0
11	October	34	1	0.5	34.5	October	21	4	2.0	23.0
12	November	34	1	0.5	34.5	November	21	4	2.0	23.0
13	December	34	1	0.5	34.5	December	21	4	2.0	23.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	25	0	0.0	25.0	January	26	2	1.0	27.0
20	February	25	0	0.0	25.0	February	26	2	1.0	27.0
21	March	25	0	0.0	25.0	March	26	2	1.0	27.0
22	April	25	0	0.0	25.0	April	25	2	1.0	26.0
23	May	25	0	0.0	25.0	May	25	2	1.0	26.0
24	June	25	0	0.0	25.0	June	25	2	1.0	26.0
25	July	25	1	0.5	25.5	July	24	3	1.5	25.5
26	August	25	1	0.5	25.5	August	24	3	1.5	25.5
27	September	25	1	0.5	25.5	September	24	3	1.5	25.5
28	October	25	0	0.0	25.0	October	22	2	1.0	23.0
29	November	25	0	0.0	25.0	November	22	2	1.0	23.0
30	December	25	0	0.0	25.0	December	22	2	1.0	23.0

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

Period Reported: 1998

Budgeted Number of Employees

Woodhaven Water Division

Schedule

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Person Responsible:

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D. Leppert

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	1	0	0.0	1.0	January	0	0	0.0	0.0
3	February	1	0	0.0	1.0	February	0	0	0.0	0.0
4	March	1	0	0.0	1.0	March	0	0	0.0	0.0
5	April	1	0	0.0	1.0	April	0	0	0.0	0.0
6	May	1	0	0.0	1.0	May	0	0	0.0	0.0
7	June	1	0	0.0	1.0	June	0	0	0.0	0.0
8	July	1	0	0.0	1.0	July	0	0	0.0	0.0
9	August	1	0	0.0	1.0	August	0	0	0.0	0.0
10	September	1	0	0.0	1.0	September	0	0	0.0	0.0
11	October	1	0	0.0	1.0	October	0	0	0.0	0.0
12	November	1	0	0.0	1.0	November	0	0	0.0	0.0
13	December	1	0	0.0	1.0	December	0	0	0.0	0.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	2	0	0.0	2.0	January	2	0	0.0	2.0
20	February	2	0	0.0	2.0	February	2	0	0.0	2.0
21	March	2	0	0.0	2.0	March	2	0	0.0	2.0
22	April	2	0	0.0	2.0	April	2	0	0.0	2.0
23	May	2	0	0.0	2.0	May	2	0	0.0	2.0
24	June	2	0	0.0	2.0	June	2	0	0.0	2.0
25	July	2	0	0.0	2.0	July	2	0	0.0	2.0
26	August	2	0	0.0	2.0	August	2	0	0.0	2.0
27	September	2	0	0.0	2.0	September	2	0	0.0	2.0
28	October	2	0	0.0	2.0	October	2	0	0.0	2.0
29	November	2	0	0.0	2.0	November	2	0	0.0	2.0
30	December	2	0	0.0	2.0	December	2	0	0.0	2.0

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

Period Reported: 1999

Budgeted Number of Employees

Total Company

Schedule

H-12

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Person Responsible:

D. Leppert

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	34	0	0.0	34.0	January	22	4	2.0	24.0
3	February	34	0	0.0	34.0	February	22	4	2.0	24.0
4	March	34	0	0.0	34.0	March	22	4	2.0	24.0
5	April	34	0	0.0	34.0	April	22	4	2.0	24.0
6	May	34	0	0.0	34.0	May	22	4	2.0	24.0
7	June	34	0	0.0	34.0	June	22	4	2.0	24.0
8	July	34	1	0.5	34.5	July	22	4	2.0	24.0
9	August	34	1	0.5	34.5	August	22	4	2.0	24.0
10	September	34	1	0.5	34.5	September	22	4	2.0	24.0
11	October	34	0	0.0	34.0	October	22	4	2.0	24.0
12	November	34	0	0.0	34.0	November	22	4	2.0	24.0
13	December	34	0	0.0	34.0	December	22	4	2.0	24.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	25	1	0.5	25.5	January	22	2	1.0	23.0
20	February	25	1	0.5	25.5	February	22	2	1.0	23.0
21	March	25	1	0.5	25.5	March	22	2	1.0	23.0
22	April	25	1	0.5	25.5	April	22	2	1.0	23.0
23	May	25	1	0.5	25.5	May	22	2	1.0	23.0
24	June	25	1	0.5	25.5	June	22	4	2.0	24.0
25	July	25	1	0.5	25.5	July	22	4	2.0	24.0
26	August	25	1	0.5	25.5	August	22	4	2.0	24.0
27	September	25	1	0.5	25.5	September	22	2	1.0	23.0
28	October	25	1	0.5	25.5	October	22	2	1.0	23.0
29	November	25	1	0.5	25.5	November	22	2	1.0	23.0
30	December	25	1	0.5	25.5	December	22	2	1.0	23.0

Period Reported: 1999

Budgeted Number of Employees

Woodhaven Water Division

Schedule

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Person Responsible:

D. Leppert

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	1	0	0.0	1.0	January	0	0	0.0	0.0
3	February	1	0	0.0	1.0	February	0	0	0.0	0.0
4	March	1	0	0.0	1.0	March	0	0	0.0	0.0
5	April	1	0	0.0	1.0	April	0	0	0.0	0.0
6	May	1	0	0.0	1.0	May	0	0	0.0	0.0
7	June	1	0	0.0	1.0	June	0	0	0.0	0.0
8	July	1	0	0.0	1.0	July	0	0	0.0	0.0
9	August	1	0	0.0	1.0	August	0	0	0.0	0.0
10	September	1	0	0.0	1.0	September	0	0	0.0	0.0
11	October	1	0	0.0	1.0	October	0	0	0.0	0.0
12	November	1	0	0.0	1.0	November	0	0	0.0	0.0
13	December	1	0	0.0	1.0	December	0	0	0.5	0.5
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	2	0	0.0	2.0	January	2	0	0.0	2.0
20	February	2	0	0.0	2.0	February	2	0	0.0	2.0
21	March	2	0	0.0	2.0	March	2	0	0.0	2.0
22	April	2	0	0.0	2.0	April	2	0	0.0	2.0
23	May	2	0	0.0	2.0	May	2	0	0.0	2.0
24	June	2	0	0.0	2.0	June	2	0	0.0	2.0
25	July	2	0	0.0	2.0	July	2	0	0.0	2.0
26	August	2	0	0.0	2.0	August	2	0	0.0	2.0
27	September	2	0	0.0	2.0	September	2	0	0.0	2.0
28	October	2	0	0.0	2.0	October	2	0	0.0	2.0
29	November	2	0	0.0	2.0	November	2	0	0.0	2.0
30	December	2	0	0.0	2.0	December	2	0	0.0	2.0

Period Reported: 2000

Budgeted Number of Employees

Total Company

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	30	2	1.0	31.0	January	22	8	4.0	26.0
3	February	30	2	1.0	31.0	February	22	8	4.0	26.0
4	March	30	2	1.0	31.0	March	22	8	4.0	26.0
5	April	30	2	1.0	31.0	April	22	8	4.0	26.0
6	May	30	2	1.0	31.0	May	22	8	4.0	26.0
7	June	30	2	1.0	31.0	June	22	8	4.0	26.0
8	July	30	2	1.0	31.0	July	22	8	4.0	26.0
9	August	30	2	1.0	31.0	August	22	8	4.0	26.0
10	September	30	2	1.0	31.0	September	22	8	4.0	26.0
11	October	30	2	1.0	31.0	October	22	8	4.0	26.0
12	November	30	2	1.0	31.0	November	22	8	4.0	26.0
13	December	30	2	1.0	31.0	December	22	8	4.0	26.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	26	4	2.0	28.0	January	20	2	1.0	21.0
20	February	26	4	2.0	28.0	February	20	2	1.0	21.0
21	March	26	4	2.0	28.0	March	20	2	1.0	21.0
22	April	26	4	2.0	28.0	April	20	2	1.0	21.0
23	May	26	4	2.0	28.0	May	20	2	1.0	21.0
24	June	26	4	2.0	28.0	June	20	2	1.0	21.0
25	July	26	4	2.0	28.0	July	20	2	1.0	21.0
26	August	26	4	2.0	28.0	August	20	2	1.0	21.0
27	September	26	4	2.0	28.0	September	20	2	1.0	21.0
28	October	26	4	2.0	28.0	October	20	2	1.0	21.0
29	November	26	4	2.0	28.0	November	20	2	1.0	21.0
30	December	26	4	2.0	28.0	December	20	2	1.0	21.0

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

Period Reported: 2000

Budgeted Number of Employees

Woodhaven Water Division

Schedule

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Person Responsible

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D. Leppert

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	1	0	0.0	1.0	January	0	0	0.0	0.0
3	February	1	0	0.0	1.0	February	0	0	0.0	0.0
4	March	1	0	0.0	1.0	March	0	0	0.0	0.0
5	April	1	0	0.0	1.0	April	0	0	0.0	0.0
6	May	1	0	0.0	1.0	May	0	0	0.0	0.0
7	June	1	0	0.0	1.0	June	0	0	0.0	0.0
8	July	1	0	0.0	1.0	July	0	0	0.0	0.0
9	August	1	0	0.0	1.0	August	0	0	0.0	0.0
10	September	1	0	0.0	1.0	September	0	0	0.0	0.0
11	October	1	0	0.0	1.0	October	0	0	0.0	0.0
12	November	1	0	0.0	1.0	November	0	0	0.0	0.0
13	December	1	0	0.0	1.0	December	0	0	0.0	0.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	2	0	0.0	2.0	January	2	0	0.0	2.0
20	February	2	0	0.0	2.0	February	2	0	0.0	2.0
21	March	2	0	0.0	2.0	March	2	0	0.0	2.0
22	April	2	0	0.0	2.0	April	2	0	0.0	2.0
23	May	2	0	0.0	2.0	May	2	0	0.0	2.0
24	June	2	0	0.0	2.0	June	2	0	0.0	2.0
25	July	2	0	0.0	2.0	July	2	0	0.0	2.0
26	August	2	0	0.0	2.0	August	2	0	0.0	2.0
27	September	2	0	0.0	2.0	September	2	0	0.0	2.0
28	October	2	0	0.0	2.0	October	2	0	0.0	2.0
29	November	2	0	0.0	2.0	November	2	0	0.0	2.0
30	December	2	0	0.0	2.0	December	2	0	0.0	2.0

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

Period Reported: 2001

Budgeted Number of Employees

Total Company

Schedule

Page

Person Responsible:

H-12

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D. Leppert

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	30	2	1.0	31.0	January	23	7	3.5	26.5
3	February	30	2	1.0	31.0	February	23	7	3.5	26.5
4	March	30	2	1.0	31.0	March	23	7	3.5	26.5
5	April	30	2	1.0	31.0	April	23	7	3.5	26.5
6	May	30	2	1.0	31.0	May	23	7	3.5	26.5
7	June	30	2	1.0	31.0	June	23	7	3.5	26.5
8	July	30	2	1.0	31.0	July	23	7	3.5	26.5
9	August	30	2	1.0	31.0	August	23	7	3.5	26.5
10	September	30	2	1.0	31.0	September	23	7	3.5	26.5
11	October	30	2	1.0	31.0	October	23	7	3.5	26.5
12	November	30	2	1.0	31.0	November	23	7	3.5	26.5
13	December	30	2	1.0	31.0	December	23	7	3.5	26.5
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	26	4	2.0	28.0	January	20	2	1.0	21.0
20	February	26	4	2.0	28.0	February	20	2	1.0	21.0
21	March	26	4	2.0	28.0	March	20	2	1.0	21.0
22	April	26	4	2.0	28.0	April	20	2	1.0	21.0
23	May	26	4	2.0	28.0	May	20	2	1.0	21.0
24	June	26	4	2.0	28.0	June	20	2	1.0	21.0
25	July	26	4	2.0	28.0	July	20	2	1.0	21.0
26	August	26	4	2.0	28.0	August	20	2	1.0	21.0
27	September	26	4	2.0	28.0	September	20	2	1.0	21.0
28	October	26	4	2.0	28.0	October	20	2	1.0	21.0
29	November	26	4	2.0	28.0	November	20	2	1.0	21.0
30	December	26	4	2.0	28.0	December	20	2	1.0	21.0

CONSUMERS ILLINOIS WATER COMPANY

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Budgeted Number of Employees

Woodhaven Water Division

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Person Responsible

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D. Leppert

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	1	0	0.0	1.0	January	0	0	0.0	0.0
3	February	1	0	0.0	1.0	February	0	0	0.0	0.0
4	March	1	0	0.0	1.0	March	0	0	0.0	0.0
5	April	1	0	0.0	1.0	April	0	0	0.0	0.0
6	May	1	0	0.0	1.0	May	0	0	0.0	0.0
7	June	1	0	0.0	1.0	June	0	0	0.0	0.0
8	July	1	0	0.0	1.0	July	0	0	0.0	0.0
9	August	1	0	0.0	1.0	August	0	0	0.0	0.0
10	September	1	0	0.0	1.0	September	0	0	0.0	0.0
11	October	1	0	0.0	1.0	October	0	0	0.0	0.0
12	November	1	0	0.0	1.0	November	0	0	0.0	0.0
13	December	1	1	0.0	1.0	December	0	0	0.0	0.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	2	0	0.0	2.0	January	2	0	0.0	2.0
20	February	2	0	0.0	2.0	February	2	0	0.0	2.0
21	March	2	0	0.0	2.0	March	2	0	0.0	2.0
22	April	2	0	0.0	2.0	April	2	0	0.0	2.0
23	May	2	0	0.0	2.0	May	2	0	0.0	2.0
24	June	2	0	0.0	2.0	June	2	0	0.0	2.0
25	July	2	0	0.0	2.0	July	2	0	0.0	2.0
26	August	2	0	0.0	2.0	August	2	0	0.0	2.0
27	September	2	0	0.0	2.0	September	2	0	0.0	2.0
28	October	2	0	0.0	2.0	October	2	0	0.0	2.0
29	November	2	0	0.0	2.0	November	2	0	0.0	2.0
30	December	2	0	0.0	2.0	December	2	0	0.0	2.0

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Forecasted Property Taxes - Total Company

Line	Test Year:	Description of Methodology Used to Derive C-19 Forecasts (A)	County (B)	Equalized Assessed Value by County (C)	Effective Tax Rate / Basis for Esc. Rate (D)	Property Tax Recoveries		
						1998 (E)	1999 (F)	2000 (G)
1		1999 Expense + 1.506% inflation for 2000 & 2001	Kankakee	\$ 1,190,492	9.58%	\$0	\$0	\$0
2								
3		1999 Expense + 1.506% inflation for 2000 & 2001	Will	800,785	9.51%	0	0	0
4								
5		1999 Expense + 1.506% inflation for 2000 & 2001	Vermilion	2,918,945	8.04%	0	0	0
6								
7		1999 Expense + 1.506% inflation for 2000 & 2001	Knox	47,790	7.41%	0	0	0
8								
9		1999 Expense + 1.506% inflation for 2000 & 2001	Boone	1,001,908	5.83%	0	0	0
10								
11		1999 Expense + 1.506% inflation for 2000 & 2001	Lee	511,110	5.43%	0	0	0

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D. Leppert

Forecasted Property Taxes - Woodhaven Water Division

<u>Line</u>	<u>Description of Methodology Used to Derive C-19 Forecasts (A)</u>	<u>County (B)</u>	<u>Equalized Assessed Value by County (C)</u>	<u>Effective Tax Rate / Basis for Esc. Rate (D)</u>	<u>Property Tax Recoveries</u>		
					<u>1998 (E)</u>	<u>1999 (F)</u>	<u>2000 (G)</u>
1	Test Year: 1999 Expense + 1.506% inflation for 2000 & 2001	Lee	\$ 511,110	5.43%	\$0	\$0	\$0
2	(Allocated among two Lee County Divisions)						

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future
Period Reported: 1999

Line	Income Statement Category (A)	Jan-99 Actual (B)	Jan-99 Budget (C)	Jan-99 Variance (D)	Feb-99 Actual (E)	Feb-99 Budget (F)	Feb-99 Variance (G)
1	Operating Revenues	\$1,785,113	\$1,957,473	-\$172,360	\$1,966,688	\$1,893,355	\$73,333
2							
3	Labor	298,660	265,098	33,562	259,711	253,706	6,005
4	Employee Benefits	87,500	72,017	15,483	78,970	72,017	6,953
5	Power	97,088	95,699	1,389	93,114	91,975	1,139
6	Chemicals	50,348	48,158	2,190	45,146	45,528	-382
7	Outside Services	171,610	138,588	33,022	256,266	138,588	117,678
8	Leases	5,581	4,941	640	10,840	4,941	5,899
9	Outside Contractors (Included in O/S Services)	0	64,472	-64,472	0	64,472	-64,472
10	Supplies	18,985	37,041	-18,056	34,631	37,041	-2,410
11	Transportation	6,770	14,640	-7,870	17,950	14,640	3,310
12	Property & Liability Insurance	31,198	26,625	4,573	31,316	26,625	4,691
13	Amortizations	41,915	42,146	-231	42,103	42,147	-44
14	Other Expenses	71,036	80,030	-8,994	65,615	80,030	-14,415
15	SUB-TOTAL O&M	880,691	889,455	-8,764	935,662	871,710	63,952
16	Depreciation	267,377	270,719	-3,342	269,248	270,719	-1,471
17	Taxes Other Than Income	136,713	124,920	11,793	122,693	124,920	-2,227
18							
19	SUB-TOTAL	\$1,284,781	\$1,285,094	-\$313	\$1,327,603	\$1,267,349	\$60,254
20							
21	Income Taxes Federal	73,596	134,146	-60,550	121,375	119,511	1,864
22	State	17,564	31,641	-14,077	27,115	28,311	-1,196
23	TOTAL OPERATING EXPENSES	\$1,375,941	\$1,450,881	-\$74,940	\$1,476,093	\$1,415,171	\$60,922
24							
25	Net Operating income	\$409,172	\$506,592	-\$97,420	\$490,595	\$478,184	\$12,411
26							
27	Other Income - Net	10,764	39,543	-28,779	9,785	39,543	-29,758
28							
29	Interest Expense	267,220	266,638	582	267,952	266,639	1,313
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$152,716	\$279,497	-\$126,781	\$232,428	\$251,088	-\$18,660

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Comparison of Actual Financial Results to Original Approved Forecast - Woodhaven Water

Proposed Test Year Period: Future
Period Reported: 1999

Line	Income Statement Category (A)	Jan-99 Actual (B)	Jan-99 Budget (C)	Jan-99 Variance (D)	Feb-99 Actual (E)	Feb-99 Budget (F)	Feb-99 Variance (G)
1	Operating Revenues	\$38,362	\$44,297	-\$5,935	\$43,275	\$44,297	-\$1,022
2							
3	Labor	7,037	5,885	1,152	6,351	5,598	753
4	Employee Benefits	2,625	1,450	1,175	4,517	1,450	3,067
5	Power	2,505	2,823	-318	2,743	2,823	-80
6	Chemicals	513	422	91	269	422	-153
7	Outside Services	9,213	9,375	-162	10,945	9,373	1,572
8	Leases	-11	256	-267	0	256	-256
9	Outside Contractors	1,884	906	958	5,893	906	4,987
10	Supplies	-150	713	-863	2,273	713	1,560
11	Transportation	36	276	-240	240	276	-36
12	Property & Liability Insurance	1,044	565	479	1,058	565	493
13	Amortizations	-21	167	-188	167	167	0
14	Other Expenses	16	5,689	-5,673	4,275	5,689	-1,414
15	SUB-TOTAL O&M	24,671	28,527	-3,856	38,733	28,238	10,495
16	Depreciation	4,055	4,085	-30	4,047	4,085	-38
17	Taxes Other Than Income	2,814	2,131	683	2,580	2,131	449
18							
19	SUB-TOTAL	\$31,541	\$34,743	-\$3,202	\$45,360	\$34,454	\$10,906
20							
21	Income Taxes Federal	1,330	1,653	-323	-2,965	1,745	-4,710
22	State	302	376	-74	-662	397	-1,059
23	TOTAL OPERATING EXPENSES	\$33,173	\$36,772	-\$3,599	\$41,733	\$36,596	\$5,137
24							
25	Net Operating income	\$5,190	\$7,525	-\$2,335	\$1,541	\$7,701	-\$6,160
26							
27	Other Income - Net	203	854	-651	151	854	-703
28							
29	Interest Expense	5,230	5,167	63	5,245	5,167	78
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$162	\$3,212	-\$3,050	-\$3,552	\$3,388	-\$6,940

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Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future
Period Reported: 1999

Line	Income Statement Category (A)	Mar-99 Actual (B)	Mar-99 Budget (C)	Mar-99 Variance (D)	Apr-99 Actual (E)	Apr-99 Budget (F)	Apr-99 Variance (G)
1	Operating Revenues	\$2,035,291	\$1,861,848	\$173,443	\$1,869,865	\$1,870,588	-\$723
2							
3	Labor	254,164	283,861	-29,697	258,144	270,844	-12,700
4	Employee Benefits	58,090	72,017	-13,927	63,053	72,017	-8,964
5	Power	97,197	92,280	4,917	96,224	92,314	3,910
6	Chemicals	42,541	45,738	-3,197	58,417	45,799	12,618
7	Outside Services	177,615	138,588	39,027	196,021	138,588	57,433
8	Leases	4,714	4,941	-227	9,246	4,941	4,305
9	Outside Contractors (Included in O/S Services)	0	64,472	-64,472	0	64,472	-64,472
10	Supplies	38,357	37,041	1,316	23,600	37,041	-13,441
11	Transportation	12,934	14,640	-1,706	18,144	14,640	3,504
12	Property & Liability Insurance	30,874	26,625	4,249	28,712	26,625	2,087
13	Amortizations	42,103	42,147	-44	45,824	42,147	3,677
14	Other Expenses	<u>45,098</u>	<u>80,030</u>	<u>-34,932</u>	<u>98,680</u>	<u>80,030</u>	<u>18,650</u>
15	SUB-TOTAL O&M	806,687	902,380	-95,693	895,867	889,458	6,409
16	Depreciation	269,221	270,719	-1,498	267,405	270,719	-3,314
17	Taxes Other Than Income	134,107	124,920	9,187	120,989	124,920	-3,931
18							
19	SUB-TOTAL	\$1,210,015	\$1,298,019	-\$88,004	\$1,284,261	\$1,285,097	-\$836
20							
21	Income Taxes Federal	181,598	99,889	81,709	104,097	106,725	-2,628
22	State	40,929	23,847	17,082	23,806	25,402	-1,596
23	TOTAL OPERATING EXPENSES	\$1,432,542	\$1,421,755	\$10,787	\$1,412,164	\$1,417,224	-\$5,060
24							
25	Net Operating income	\$602,749	\$440,093	\$162,656	\$457,701	\$453,364	\$4,337
26							
27	Other Income - Net	14,628	39,543	-24,915	12,877	39,543	-26,666
28							
29	Interest Expense	268,943	266,639	2,304	268,545	266,639	1,906
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$348,434	\$212,997	\$135,437	\$202,033	\$226,268	-\$24,235

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Comparison of Actual Financial Results to Original Approved Forecast - Woodhaven Water

Proposed Test Year Period: Future

Period Reported: 1999

Line	Income Statement Category (A)	Mar-99 Actual (B)	Mar-99 Budget (C)	Mar-99 Variance (D)	Apr-99 Actual (E)	Apr-99 Budget (F)	Apr-99 Variance (G)
1	Operating Revenues	\$46,977	\$44,297	\$2,680	\$43,077	\$44,297	-\$1,220
2							
3	Labor	5,208	6,346	-1,138	5,590	5,903	-313
4	Employee Benefits	2,243	1,450	793	1,771	1,450	321
5	Power	2,823	2,823	0	2,823	2,823	0
6	Chemicals	282	422	-140	294	422	-128
7	Outside Services	10,573	9,474	1,099	11,443	9,442	2,001
8	Leases	-498	256	-754	0	256	-256
9	Outside Contractors	1,301	906	395	-3,499	906	-4,405
10	Supplies	970	713	257	206	713	-507
11	Transportation	377	276	101	503	276	227
12	Property & Liability Insurance	1,002	565	437	802	565	237
13	Amortizations	167	167	0	167	167	0
14	Other Expenses	<u>2,564</u>	<u>5,689</u>	<u>-3,125</u>	<u>648</u>	<u>5,689</u>	<u>-5,041</u>
15	SUB-TOTAL O&M	27,012	29,087	-2,075	20,748	28,612	-7,864
16	Depreciation	4,047	4,085	-38	4,047	4,085	-38
17	Taxes Other Than Income	2,433	2,131	302	2,525	2,131	394
18							
19	SUB-TOTAL	\$33,492	\$35,303	-\$1,811	\$27,321	\$34,828	-\$7,507
20							
21	Income Taxes Federal	2,657	1,476	1,181	3,366	1,627	1,739
22	State	585	336	249	743	370	373
23	TOTAL OPERATING EXPENSES	\$36,734	\$37,115	-\$381	\$31,430	\$36,825	-\$5,395
24							
25	Net Operating income	\$10,243	\$7,182	\$3,061	\$11,648	\$7,472	\$4,176
26							
27	Other Income - Net	91	854	-763	127	854	-727
28							
29	Interest Expense	5,264	5,167	97	5,258	5,167	91
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$5,070	\$2,869	\$2,201	\$6,517	\$3,159	\$3,358

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future
Period Reported: 1999

Line	Income Statement Category (A)	May-99 Actual (B)	May-99 Budget (C)	May-99 Variance (D)	Jun-99 Actual (E)	Jun-99 Budget (F)	Jun-99 Variance (G)
1	Operating Revenues	\$2,087,185	\$1,890,970	\$196,215	\$1,963,008	\$1,943,015	\$19,993
2							
3	Labor	251,213	260,916	-9,703	264,439	276,316	-11,877
4	Employee Benefits	77,375	72,017	5,358	56,351	72,015	-15,664
5	Power	97,896	93,206	4,690	98,495	98,852	-357
6	Chemicals	63,592	46,551	17,041	32,207	47,620	-15,413
7	Outside Services	211,966	138,588	73,378	141,845	131,660	10,185
8	Leases	4,160	4,941	-781	6,089	5,050	1,039
9	Outside Contractors (Included in O/S Services)	0	64,472	-64,472	78,354	70,476	7,878
10	Supplies	27,544	37,041	-9,497	28,555	37,047	-8,492
11	Transportation	10,647	14,640	-3,993	23,074	14,639	8,435
12	Property & Liability Insurance	28,386	26,625	1,761	28,366	25,957	2,409
13	Amortizations	45,623	42,146	3,477	65,608	35,459	30,149
14	Other Expenses	92,727	80,030	12,697	71,185	76,153	-4,968
15	SUB-TOTAL O&M	911,109	881,173	29,936	894,568	891,244	3,324
16	Depreciation	271,104	270,719	385	274,465	272,277	2,188
17	Taxes Other Than Income	120,525	124,920	-4,395	121,775	124,923	-3,148
18							
19	SUB-TOTAL	\$1,302,738	\$1,276,812	\$25,926	\$1,290,808	\$1,288,444	\$2,364
20							
21	Income Taxes Federal	166,554	115,772	50,782	128,959	128,385	574
22	State	37,607	27,460	10,147	30,180	30,329	-149
23	TOTAL OPERATING EXPENSES	\$1,506,899	\$1,420,044	\$86,855	\$1,449,947	\$1,447,158	\$2,789
24							
25	Net Operating income	\$580,286	\$470,926	\$109,360	\$513,061	\$495,857	\$17,204
26							
27	Other Income - Net	7,994	39,543	-31,549	9,283	39,089	-29,806
28							
29	Interest Expense	267,400	266,639	761	260,398	266,638	-6,240
30							
31	Preferred Dividend	0	0	0	5,500	5,500	0
32							
33	Net Income for Common	\$320,880	\$243,830	\$77,050	\$256,446	\$262,808	-\$6,362

Comparison of Actual Financial Results to Original Approved Forecast - Woodhaven Water

Proposed Test Year Period: Future
Period Reported: 1999

Line	Income Statement Category (A)	May-99 Actual (B)	May-99 Budget (C)	May-99 Variance (D)	Jun-99 Actual (E)	Jun-99 Budget (F)	Jun-99 Variance (G)
1	Operating Revenues	\$46,462	\$44,297	\$2,165	\$46,507	\$44,297	\$2,210
2							
3	Labor	6,212	5,477	735	5,971	5,337	634
4	Employee Benefits	1,778	1,450	328	1,719	1,450	269
5	Power	2,861	2,823	38	2,823	2,823	0
6	Chemicals	349	422	-73	545	422	123
7	Outside Services	9,087	9,534	-447	11,345	9,757	1,588
8	Leases	-180	256	-436	-275	256	-531
9	Outside Contractors	4,335	906	3,429	-1,153	906	-2,059
10	Supplies	679	713	-34	-161	713	-874
11	Transportation	322	276	46	159	276	-117
12	Property & Liability Insurance	775	565	210	795	565	230
13	Amortizations	167	167	0	167	167	0
14	Other Expenses	<u>1,558</u>	<u>5,689</u>	<u>-4,131</u>	<u>1,186</u>	<u>5,689</u>	<u>-4,503</u>
15	SUB-TOTAL O&M	27,942	28,278	-336	23,122	28,361	-5,239
16	Depreciation	4,045	4,085	-40	4,035	4,085	-50
17	Taxes Other Than Income	2,519	2,131	388	2,566	2,131	435
18							
19	SUB-TOTAL	\$34,506	\$34,494	\$12	\$29,724	\$34,577	-\$4,853
20							
21	Income Taxes Federal	2,740	1,732	1,008	3,872	1,706	2,166
22	State	608	394	214	891	388	503
23	TOTAL OPERATING EXPENSES	\$37,854	\$36,620	\$1,234	\$34,487	\$36,671	-\$2,184
24							
25	Net Operating Income	\$8,608	\$7,677	\$931	\$12,021	\$7,626	\$4,395
26							
27	Other Income - Net	173	854	-681	12	854	-842
28							
29	Interest Expense	5,237	5,167	70	5,161	5,167	-6
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$3,545	\$3,364	\$181	\$6,872	\$3,313	\$3,559

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Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future

Period Reported: 1999

Line	Income Statement Category (A)	Jul-99 Actual (B)	Jul-99 Budget (C)	Jul-99 Variance (D)	Aug-99 Actual (E)	Aug-99 Budget (F)	Aug-99 Variance (G)
1	Operating Revenues	\$2,372,941	\$2,205,528	\$167,413	\$2,174,969	\$2,195,626	-\$20,657
2							
3	Labor	263,633	276,536	-12,903	402,727	275,787	126,940
4	Employee Benefits	149,222	72,015	77,207	89,720	72,015	17,705
5	Power	109,790	108,922	868	107,538	108,008	-470
6	Chemicals	49,359	54,168	-4,809	37,931	53,939	-16,008
7	Outside Services	135,855	131,657	4,198	122,852	131,659	-8,807
8	Leases	12,954	5,050	7,904	6,053	5,050	1,003
9	Outside Contractors	91,443	70,476	20,967	91,818	70,476	21,342
10	Supplies	27,518	37,047	-9,529	32,802	37,047	-4,245
11	Transportation	11,033	14,639	-3,606	14,225	14,639	-414
12	Property & Liability Insurance	28,365	25,957	2,408	28,366	25,957	2,409
13	Amortizations	47,828	35,926	11,902	47,828	35,926	11,902
14	Other Expenses	<u>69,775</u>	<u>76,153</u>	<u>-6,378</u>	<u>53,804</u>	<u>76,153</u>	<u>-22,349</u>
15	SUB-TOTAL O&M	996,775	908,546	88,229	1,035,664	906,656	129,008
16	Depreciation	275,519	274,495	1,024	276,146	274,495	1,651
17	Taxes Other Than Income	166,630	124,923	41,707	139,935	124,923	15,012
18							
19	SUB-TOTAL	\$1,438,924	\$1,307,964	\$130,960	\$1,451,745	\$1,306,074	\$145,671
20							
21	Income Taxes Federal	208,864	205,071	3,793	148,168	202,534	-54,366
22	State	51,478	47,777	3,701	33,833	47,200	-13,367
23	TOTAL OPERATING EXPENSES	\$1,699,266	\$1,560,812	\$138,454	\$1,633,746	\$1,555,808	\$77,938
24							
25	Net Operating income	\$673,675	\$644,716	\$28,959	\$541,223	\$639,818	-\$98,595
26							
27	Other Income - Net	333,094	39,089	294,005	6,508	39,089	-32,581
28							
29	Interest Expense	257,447	266,638	-9,191	257,403	266,638	-9,235
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$749,322	\$417,167	\$332,155	\$290,328	\$412,269	-\$121,941

Comparison of Actual Financial Results to Original Approved Forecast - Woodhaven Water

Proposed Test Year Period: Future
Period Reported: 1999

Line	Income Statement Category (A)	Jul-99 Actual (B)	Jul-99 Budget (C)	Jul-99 Variance (D)	Aug-99 Actual (E)	Aug-99 Budget (F)	Aug-99 Variance (G)
1	Operating Revenues	\$50,875	\$44,297	\$6,578	\$44,361	\$44,297	\$64
2							
3	Labor	5,911	4,995	916	8,500	5,519	2,981
4	Employee Benefits	1,907	1,450	457	2,315	1,450	865
5	Power	2,823	2,823	0	2,823	2,823	0
6	Chemicals	650	422	228	806	422	384
7	Outside Services	7,958	9,766	-1,808	12,514	9,555	2,959
8	Leases	991	256	735	-335	256	-591
9	Outside Contractors	2,205	906	1,299	1,838	906	932
10	Supplies	952	713	239	660	713	-53
11	Transportation	147	276	-129	229	276	-47
12	Property & Liability Insurance	795	565	230	795	565	230
13	Amortizations	167	167	0	167	167	0
14	Other Expenses	3,074	5,589	-2,515	1,973	5,589	-3,716
15	SUB-TOTAL O&M	27,580	28,028	-448	32,285	28,341	3,944
16	Depreciation	4,035	4,085	-50	4,027	4,085	-58
17	Taxes Other Than Income	6,141	2,131	4,010	3,352	2,131	1,221
18							
19	SUB-TOTAL	\$37,756	\$34,244	\$3,512	\$39,665	\$34,557	\$5,107
20							
21	Income Taxes Federal	2,611	1,811	800	-119	1,712	-1,831
22	State	588	412	176	-14	389	-403
23	TOTAL OPERATING EXPENSES	\$40,955	\$36,467	\$4,488	\$39,531	\$36,658	\$2,873
24							
25	Net Operating income	\$9,920	\$7,830	\$2,090	\$4,830	\$7,639	-\$2,809
26							
27	Other Income - Net	62	854	-792	98	854	-756
28							
29	Interest Expense	5,165	5,167	-2	5,175	5,167	8
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$4,818	\$3,517	\$1,301	-\$246	\$3,326	-\$3,573

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future
Period Reported: 1999

Line	Income Statement Category (A)	Sep-99 Actual (B)	Sep-99 Budget (C)	Sep-99 Variance (D)	Oct-99 Actual (E)	Oct-99 Budget (F)	Oct-99 Variance (G)
1	Operating Revenues	\$2,265,256	\$2,130,844	\$134,412	\$2,069,250	\$2,047,864	\$21,386
2							
3	Labor	311,942	268,125	43,817	251,631	256,096	-4,465
4	Employee Benefits	105,710	72,015	33,695	84,987	72,015	12,972
5	Power	104,854	104,565	289	102,030	102,392	-362
6	Chemicals	41,576	51,062	-9,486	56,247	50,077	6,170
7	Outside Services	115,328	131,704	-16,376	173,187	131,710	41,477
8	Leases	3,917	5,050	-1,133	4,233	5,050	-817
9	Outside Contractors	234,956	70,476	164,480	105,542	70,476	35,066
10	Supplies	40,450	37,047	3,403	46,210	37,047	9,163
11	Transportation	22,495	14,639	7,856	32,310	14,639	17,671
12	Property & Liability Insurance	18,472	25,957	-7,485	26,717	25,957	760
13	Amortizations	47,828	35,926	11,902	48,640	35,926	12,714
14	Other Expenses	<u>-194,709</u>	<u>76,153</u>	<u>-270,862</u>	<u>53,865</u>	<u>76,153</u>	<u>-22,288</u>
15	SUB-TOTAL O&M	852,819	892,719	-39,900	985,599	877,538	108,061
16	Depreciation	276,082	274,494	1,588	278,134	274,495	3,639
17	Taxes Other Than Income	129,592	124,923	4,669	121,410	124,923	-3,513
18							
19	SUB-TOTAL	\$1,258,493	\$1,292,136	-\$33,643	\$1,385,143	\$1,276,956	\$108,187
20							
21	Income Taxes Federal	285,233	186,502	98,731	134,610	165,100	-30,490
22	State	64,137	43,552	20,585	30,844	38,684	-7,840
23	TOTAL OPERATING EXPENSES	\$1,607,863	\$1,522,190	\$85,673	\$1,550,597	\$1,480,740	\$69,857
24							
25	Net Operating income	\$657,393	\$608,654	\$48,739	\$518,653	\$567,124	-\$48,471
26							
27	Other Income - Net	143,943	39,089	104,854	-268	49,156	-49,424
28							
29	Interest Expense	258,601	266,638	-8,037	256,537	266,638	-10,101
30							
31	Preferred Dividend	5,500	5,500	0	0	0	0
32							
33	Net Income for Common	\$537,235	\$375,605	\$161,630	\$261,848	\$349,642	-\$87,794

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Comparison of Actual Financial Results to Original Approved Forecast - Woodhaven Water

Proposed Test Year Period: Future
Period Reported: 1999

Line	Income Statement Category (A)	Sep-99 Actual (B)	Sep-99 Budget (C)	Sep-99 Variance (D)	Oct-99 Actual (E)	Oct-99 Budget (F)	Oct-99 Variance (G)
1	Operating Revenues	\$45,489	\$44,297	\$1,192	\$44,842	\$44,297	\$545
2							
3	Labor	5,828	5,107	721	5,655	3,971	1,684
4	Employee Benefits	1,999	1,450	549	1,743	1,450	293
5	Power	2,823	2,823	0	2,823	2,823	0
6	Chemicals	573	422	151	325	422	-97
7	Outside Services	10,673	9,442	1,231	10,668	9,397	1,271
8	Leases	-74	256	-330	-374	256	-630
9	Outside Contractors	8,259	906	7,353	2,517	906	1,611
10	Supplies	250	713	-463	1,711	713	998
11	Transportation	234	276	-42	215	276	-61
12	Property & Liability Insurance	600	565	35	762	565	197
13	Amortizations	167	167	0	167	167	0
14	Other Expenses	-3,195	5,689	-8,884	-2,301	5,689	-7,990
15	SUB-TOTAL O&M	28,137	27,816	321	23,911	26,635	-2,724
16	Depreciation	4,032	4,085	-53	4,035	4,085	-50
17	Taxes Other Than Income	3,102	2,131	971	3,112	2,131	981
18							
19	SUB-TOTAL	\$35,271	\$34,032	\$1,239	\$31,059	\$32,851	-\$1,792
20							
21	Income Taxes Federal	1,859	1,878	-19	2,709	2,251	458
22	State	423	427	-4	609	512	97
23	TOTAL OPERATING EXPENSES	\$37,552	\$36,337	\$1,215	\$34,376	\$35,614	-\$1,237
24							
25	Net Operating income	\$7,937	\$7,960	-\$23	\$10,466	\$8,683	\$1,783
26							
27	Other Income - Net	251	854	-603	4	854	-850
28							
29	Interest Expense	5,221	5,167	54	5,218	5,167	49
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$2,967	\$3,647	-\$680	\$5,254	\$4,370	\$884

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Person Responsible:

D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future

Period Reported: 1999

Line	Income Statement Category (A)	Nov-99 Actual (B)	Nov-99 Budget (C)	Nov-99 Variance (D)	Dec-99 Actual (E)	Dec-99 Budget (F)	Dec-99 Variance (G)
1	Operating Revenues	\$2,051,490	\$1,924,136	\$127,354	\$1,919,200	\$1,859,043	\$60,157
2							
3	Labor	254,967	269,832	-14,865	450,883	284,149	166,734
4	Employee Benefits	70,300	72,065	-1,765	76,330	72,015	4,315
5	Power	96,562	96,766	-204	89,496	95,988	-6,492
6	Chemicals	65,836	45,964	19,872	44,333	45,717	-1,384
7	Outside Services	123,724	131,704	-7,980	172,433	131,698	40,735
8	Leases	5,052	5,050	2	5,326	5,050	276
9	Outside Contractors	119,234	70,476	48,758	143,229	70,476	72,753
10	Supplies	23,293	37,047	-13,754	69,442	37,047	32,395
11	Transportation	22,181	14,639	7,542	24,766	14,639	10,127
12	Property & Liability Insurance	26,717	25,957	760	26,717	25,957	760
13	Amortizations	48,640	35,926	12,714	48,640	35,926	12,714
14	Other Expenses	54,464	76,153	-21,689	110,104	76,153	33,951
15	SUB-TOTAL O&M	910,970	881,579	29,391	1,261,899	894,815	366,884
16	Depreciation	278,690	274,495	4,195	281,670	280,337	1,333
17	Taxes Other Than Income	127,579	124,923	2,656	-54,649	124,923	-179,572
18							
19	SUB-TOTAL	\$1,317,239	\$1,280,997	\$36,242	\$1,488,720	\$1,300,075	\$188,645
20							
21	Income Taxes Federal	156,091	124,795	31,296	31,034	98,217	-67,183
22	State	35,580	29,513	6,067	-22,538	23,466	-46,004
23	TOTAL OPERATING EXPENSES	\$1,508,910	\$1,435,305	\$73,605	\$1,497,216	\$1,421,758	\$75,458
24							
25	Net Operating income	\$542,580	\$488,831	\$53,749	\$421,984	\$437,285	-\$15,301
26							
27	Other Income - Net	15,312	39,089	-23,777	12,036	39,089	-27,053
28							
29	Interest Expense	254,527	266,638	-12,111	264,247	266,638	-2,391
30							
31	Preferred Dividend	0	0	0	5,500	5,500	0
32							
33	Net Income for Common	\$303,365	\$261,282	\$42,083	\$164,273	\$204,236	-\$39,963

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Comparison of Actual Financial Results to Original Approved Forecast - Woodhaven Water

Proposed Test Year Period: Future
Period Reported: 1999

Line	Income Statement Category (A)	Nov-99 Actual (B)	Nov-99 Budget (C)	Nov-99 Variance (D)	Dec-99 Actual (E)	Dec-99 Budget (F)	Dec-99 Variance (G)
1	Operating Revenues	\$46,129	\$44,297	\$1,832	\$43,212	\$44,297	-\$1,085
2							
3	Labor	4,992	4,700	292	8,145	6,079	2,066
4	Employee Benefits	1,723	1,450	273	2,201	1,450	751
5	Power	2,823	2,823	0	-2,869	2,823	-5,692
6	Chemicals	10,083	422	9,661	251	422	-171
7	Outside Services	10,727	9,442	1,285	8,940	9,495	-555
8	Leases	105	256	-151	1	256	-255
9	Outside Contractors	873	906	-33	3,796	906	2,890
10	Supplies	357	713	-356	1,326	713	613
11	Transportation	202	276	-74	875	276	599
12	Property & Liability Insurance	762	565	197	762	565	197
13	Amortizations	167	167	0	3,368	167	3,201
14	Other Expenses	<u>2,274</u>	<u>5,689</u>	<u>-3,415</u>	<u>2,301</u>	<u>5,689</u>	<u>-3,388</u>
15	SUB-TOTAL O&M	35,088	27,409	7,679	29,097	28,841	256
16	Depreciation	4,035	4,085	-50	4,042	4,085	-43
17	Taxes Other Than Income	3,042	2,131	911	2,165	2,131	34
18							
19	SUB-TOTAL	\$42,165	\$33,625	\$8,540	\$35,305	\$35,057	\$247
20							
21	Income Taxes Federal	-62	2,006	-2,068	3,440	1,555	1,885
22	State	-1	456	-457	-1,149	354	-1,503
23	TOTAL OPERATING EXPENSES	\$42,102	\$36,087	\$6,015	\$37,596	\$36,966	\$629
24							
25	Net Operating income	\$4,027	\$8,210	-\$4,183	\$5,616	\$7,331	-\$1,715
26							
27	Other Income - Net	378	854	-476	216	854	-638
28							
29	Interest Expense	5,221	5,167	54	5,329	5,167	162
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	-\$816	\$3,897	-\$4,713	\$503	\$3,018	-\$2,515

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future
Period Reported: 2000

Line	Income Statement Category (A)	Jan-00 Actual (B)	Jan-00 Budget (C)	Jan-00 Variance (D)	Feb-00 Actual (E)	Feb-00 Budget (F)	Feb-00 Variance (G)
1	Operating Revenues	\$1,942,221	\$2,071,648	-\$129,427	\$1,887,337	\$1,957,249	-\$69,912
2							
3	Labor	298,993	287,957	11,036	299,955	283,266	16,689
4	Employee Benefits	100,653	85,028	15,625	76,403	85,128	-8,725
5	Power	108,491	93,819	12,672	100,011	96,789	3,221
6	Chemicals	70,762	45,831	24,931	10,381	45,256	-34,875
7	Outside Services	110,974	130,704	-19,730	136,579	132,275	4,304
8	Leases	6,596	7,039	-443	3,547	7,039	-3,492
9	Outside Contractors	95,405	89,714	5,691	66,421	96,136	-29,715
10	Supplies	32,665	31,804	861	35,526	31,812	3,714
11	Transportation	8,308	15,080	-6,772	22,856	15,080	7,776
12	Property & Liability Insurance	29,399	29,325	74	29,307	29,306	1
13	Amortizations	48,657	41,972	6,685	49,108	41,972	7,136
14	Other Expenses	<u>38,008</u>	<u>28,672</u>	<u>9,336</u>	<u>32,077</u>	<u>29,163</u>	<u>2,914</u>
15	SUB-TOTAL O&M	946,911	886,946	59,965	862,171	893,223	-31,052
16	Depreciation	285,297	263,579	21,718	284,818	266,956	17,862
17	Taxes Other Than Income	154,575	124,595	29,980	149,121	124,657	24,464
18							
19	SUB-TOTAL	\$1,386,783	\$1,275,120	\$111,663	\$1,296,110	\$1,284,836	\$11,274
20							
21	Income Taxes Federal	96,456	155,778	-59,322	103,590	116,786	-13,196
22	State	22,112	35,221	-13,109	23,694	26,604	-2,910
23	TOTAL OPERATING EXPENSES	\$1,505,351	\$1,466,118	\$39,233	\$1,423,394	\$1,428,226	-\$4,832
24							
25	Net Operating income	\$438,870	\$605,530	-\$166,660	\$463,943	\$529,024	-\$65,080
26							
27	Other Income - Net	5,301	-43,631	48,932	8,227	-42,990	51,217
28							
29	Interest Expense	269,215	270,527	-1,312	268,922	267,069	1,853
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$172,956	\$291,372	-\$118,416	\$203,248	\$218,965	-\$15,716

Comparison of Actual Financial Results to Original Approved Forecast - Woodhaven Water

Proposed Test Year Period: Future
Period Reported: 2000

Line	Income Statement Category (A)	Jan-00 Actual (B)	Jan-00 Budget (C)	Jan-00 Variance (D)	Feb-00 Actual (E)	Feb-00 Budget (F)	Feb-00 Variance (G)
1	Operating Revenues	\$40,859	\$41,891	-\$1,032	\$38,153	\$41,891	-\$3,737
2							
3	Labor	5,945	5,950	-5	6,400	5,898	502
4	Employee Benefits	2,336	2,090	246	1,494	2,081	-588
5	Power	2,240	2,240	0	1,610	1,610	0
6	Chemicals	370	377	-7	375	321	54
7	Outside Services	8,723	9,124	-401	9,147	9,150	-3
8	Leases	219	158	61	-73	158	-231
9	Outside Contractors	5,388	2,028	3,360	1,469	3,841	-2,372
10	Supplies	543	763	-220	365	765	-400
11	Transportation	19	241	-222	574	241	333
12	Property & Liability Insurance	601	556	45	600	559	41
13	Amortizations	525	525	0	525	525	0
14	Other Expenses	1,271	<u>2,648</u>	<u>-1,377</u>	<u>531</u>	<u>2,553</u>	<u>-2,022</u>
15	SUB-TOTAL O&M	28,179	26,700	1,479	20,079	27,702	-7,622
16	Depreciation	4,053	4,053	0	4,058	4,051	6
17	Taxes Other Than Income	3,255	3,010	245	2,867	3,008	-141
18							
19	SUB-TOTAL	\$35,487	\$33,763	\$1,723	\$27,004	\$34,761	-\$7,757
20							
21	Income Taxes Federal	62	967	-905	2,558	666	1,890
22	State	13	214	-201	566	147	419
23	TOTAL OPERATING EXPENSES	\$35,562	\$34,944	\$617	\$30,126	\$35,574	-\$5,448
24							
25	Net Operating income	\$5,297	\$6,947	-\$1,650	\$8,027	\$6,317	\$1,711
26							
27	Other Income - Net	40	172	-132	81	171	-89
28							
29	Interest Expense	5,047	5,944	-897	5,043	5,877	-834
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$290	\$1,174	-\$884	\$3,065	\$610	\$2,454

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Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future

Period Reported: 2000

Line	Income Statement Category (A)	Mar-00 Actual (B)	Mar-00 Budget (C)	Mar-00 Variance (D)	Apr-00 Actual (E)	Apr-00 Budget (F)	Apr-00 Variance (G)
1	Operating Revenues	\$0	\$1,966,807	-\$1,966,807	\$0	\$2,018,090	-\$2,018,090
2							
3	Labor	0	309,850	-309,850	0	274,729	-274,729
4	Employee Benefits	0	84,237	-84,237	0	85,037	-85,037
5	Power	0	92,756	-92,756	0	90,770	-90,770
6	Chemicals	0	46,272	-46,272	0	41,787	-41,787
7	Outside Services	0	130,333	-130,333	0	133,831	-133,831
8	Leases	0	7,374	-7,374	0	7,039	-7,039
9	Outside Contractors	0	90,952	-90,952	0	93,871	-93,871
10	Supplies	0	31,813	-31,813	0	31,811	-31,811
11	Transportation	0	15,080	-15,080	0	15,080	-15,080
12	Property & Liability Insurance	0	29,306	-29,306	0	29,306	-29,306
13	Amortizations	0	41,972	-41,972	0	50,298	-50,298
14	Other Expenses	0	23,920	-23,920	0	28,509	-28,509
15	SUB-TOTAL O&M	0	903,866	-903,866	0	882,068	-882,068
16	Depreciation	0	273,151	-273,151	0	275,156	-275,156
17	Taxes Other Than Income	0	124,171	-124,171	0	124,607	-124,607
18							
19	SUB-TOTAL	\$0	\$1,301,188	-\$1,301,188	\$0	\$1,281,831	-\$1,281,831
20							
21	Income Taxes Federal	0	113,698	-113,698	0	136,442	-136,442
22	State	0	25,922	-25,922	0	30,950	-30,950
23	TOTAL OPERATING EXPENSES	\$0	\$1,440,808	-\$1,440,808	\$0	\$1,449,223	-\$1,449,223
24							
25	Net Operating income	\$0	\$525,999	-\$525,999	\$0	\$568,867	-\$568,867
26							
27	Other Income - Net	0	-43,835	43,835	0	-46,971	46,971
28							
29	Interest Expense	0	268,925	-268,925	0	266,431	-266,431
30							
31	Preferred Dividend	0	5,500	-5,500	0	0	0
32							
33	Net Income for Common	\$0	\$207,739	-\$207,739	\$0	\$255,465	-\$255,465

CONSUMERS ILLINOIS WATER COMPANY

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Person Responsible:

D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Woodhaven Water

Proposed Test Year Period: Future

Period Reported: 2000

Line	Income Statement Category (A)	Mar-00 Actual (B)	Mar-00 Budget (C)	Mar-00 Variance (D)	Apr-00 Actual (E)	Apr-00 Budget (F)	Apr-00 Variance (G)
1	Operating Revenues	\$0	\$41,891	-\$41,891	\$0	\$41,891	-\$41,891
2							
3	Labor	0	6,337	-6,337	0	5,292	-5,292
4	Employee Benefits	0	2,057	-2,057	0	2,029	-2,029
5	Power	0	1,717	-1,717	0	1,916	-1,916
6	Chemicals	0	324	-324	0	506	-506
7	Outside Services	0	9,202	-9,202	0	9,237	-9,237
8	Leases	0	228	-228	0	158	-158
9	Outside Contractors	0	2,032	-2,032	0	3,837	-3,837
10	Supplies	0	763	-763	0	765	-765
11	Transportation	0	241	-241	0	241	-241
12	Property & Liability Insurance	0	559	-559	0	559	-559
13	Amortizations	0	525	-525	0	525	-525
14	Other Expenses	0	2,355	-2,355	0	2,048.67	-2,049
15	SUB-TOTAL O&M	0	26,339	-26,339	0	27,114	-27,114
16	Depreciation	0	4,079	-4,079	0	4,106	-4,106
17	Taxes Other Than Income	0	2,995	-2,995	0	2,979	-2,979
18							
19	SUB-TOTAL	\$0	\$33,414	-\$33,414	\$0	\$34,198	-\$34,198
20							
21	Income Taxes Federal	0	1,010	-1,010	0	800	-800
22	State	0	222	-222	0	177	-177
23	TOTAL OPERATING EXPENSES	\$0	\$34,646	-\$34,646	\$0	\$35,175	-\$35,175
24							
25	Net Operating income	\$0	\$7,245	-\$7,245	\$0	\$6,715	-\$6,715
26							
27	Other Income - Net	0	35	-35	0	17	-17
28							
29	Interest Expense	0	5,944	-5,944	0	5,941	-5,941
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$0	\$1,336	-\$1,336	\$0	\$791	-\$791

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future
Period Reported: 2000

Line	Income Statement Category (A)	May-00 Actual (B)	May-00 Budget (C)	May-00 Variance (D)	Jun-00 Actual (E)	Jun-00 Budget (F)	Jun-00 Variance (G)
1	Operating Revenues	\$0	\$2,068,868	-\$2,068,868	\$0	\$2,007,304	-\$2,007,304
2							
3	Labor	0	304,882	-304,882	0	299,773	-299,773
4	Employee Benefits	0	84,272	-84,272	0	84,259	-84,259
5	Power	0	88,709	-88,709	0	98,724	-98,724
6	Chemicals	0	51,762	-51,762	0	50,007	-50,007
7	Outside Services	0	129,954	-129,954	0	120,240	-120,240
8	Leases	0	7,039	-7,039	0	7,378	-7,378
9	Outside Contractors	0	132,852	-132,852	0	93,833	-93,833
10	Supplies	0	31,807	-31,807	0	31,818	-31,818
11	Transportation	0	15,080	-15,080	0	15,080	-15,080
12	Property & Liability Insurance	0	29,306	-29,306	0	29,306	-29,306
13	Amortizations	0	50,284	-50,284	0	50,748	-50,748
14	Other Expenses	0	24,670	-24,670	0	24,554	-24,554
15	SUB-TOTAL O&M	0	950,617	-950,617	0	905,721	-905,721
16	Depreciation	0	276,941	-276,941	0	279,007	-279,007
17	Taxes Other Than Income	0	124,191	-124,191	0	124,184	-124,184
18							
19	SUB-TOTAL	\$0	\$1,351,749	-\$1,351,749	\$0	\$1,308,912	-\$1,308,912
20							
21	Income Taxes Federal	0	129,531	-129,531	0	151,715	-151,715
22	State	0	29,422	-29,422	0	34,328	-34,328
23	TOTAL OPERATING EXPENSES	\$0	\$1,510,701	-\$1,510,701	\$0	\$1,494,954	-\$1,494,954
24							
25	Net Operating income	\$0	\$558,167	-\$558,167	\$0	\$512,350	-\$512,350
26							
27	Other Income - Net	0	-47,075	47,075	0	9,483	-9,483
28							
29	Interest Expense	0	268,452	-268,452	0	238,001	-238,001
30							
31	Preferred Dividend	0	0	0	0	5,500	-5,500
32							
33	Net Income for Common	\$0	\$242,639	-\$242,639	\$0	\$278,331.84	-\$278,332

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

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Person Responsible:

D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Woodhaven Water

Proposed Test Year Period: Future

Period Reported: 2000

Line	Income Statement Category (A)	May-00 Actual (B)	May-00 Budget (C)	May-00 Variance (D)	Jun-00 Actual (E)	Jun-00 Budget (F)	Jun-00 Variance (G)
1	Operating Revenues	\$0	\$41,891	-\$41,891	\$0	\$41,891	-\$41,891
2							
3	Labor	0	5,911	-5,911	0	5,226	-5,226
4	Employee Benefits	0	1,985	-1,985	0	1,899	-1,899
5	Power	0	3,010	-3,010	0	3,997	-3,997
6	Chemicals	0	759	-759	0	639	-639
7	Outside Services	0	9,250	-9,250	0	8,804	-8,804
8	Leases	0	158	-158	0	228	-228
9	Outside Contractors	0	2,132	-2,132	0	3,343	-3,343
10	Supplies	0	763	-763	0	765	-765
11	Transportation	0	241	-241	0	241	-241
12	Property & Liability Insurance	0	559	-559	0	559	-559
13	Amortizations	0	525	-525	0	525	-525
14	Other Expenses	0	1,823	-1,823	0	1,370	-1,370
15	SUB-TOTAL O&M	0	27,116	-27,116	0	27,596	-27,596
16	Depreciation	0	4,137	-4,137	0	4,365	-4,365
17	Taxes Other Than Income	0	2,956	-2,956	0	2,909	-2,909
18							
19	SUB-TOTAL	\$0	\$34,209	-\$34,209	\$0	\$34,870	-\$34,870
20							
21	Income Taxes Federal	0	730	-730	0	721	-721
22	State	0	161	-161	0	160	-160
23	TOTAL OPERATING EXPENSES	\$0	\$35,100	-\$35,100	\$0	\$35,751	-\$35,751
24							
25	Net Operating income	\$0	\$6,791	-\$6,791	\$0	\$6,140	-\$6,140
26							
27	Other Income - Net	0	13	-13	0	32	-32
28							
29	Interest Expense	0	6,063	-6,063	0	5,523	-5,523
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$0	\$740	-\$740	\$0	\$649	-\$649

CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division
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Period Reported: 2001

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Person Responsible:

D. Leppert

Jurisdictional Allocation Summary Workpaper

Corporate Office and Cash Remittance Center Allocation Procedures

Line

- | | |
|---|--|
| 1 | Costs related to the Company's Corporate Office and Cash Remittance Center are |
| 2 | allocated among each of the operating divisions based upon customer count. |

Proposed Test Year Period: Future
Period Reported: Average 2001

Jurisdictional Allocation Summary Workpaper

Line	Account Number	Account Description	Woodhaven Water Allocation Factors		
			Local Accounts	Corporate Office	Remittance Center
	(A)	(B)	(C)	(D)	(E)
1		Intangible Plant	100%	0%	0%
2	301	Organization	100%	0%	0%
3	302	Franchises & Consents	100%	0%	0%
4		Source of Supply Plant			
5	303	Land and Land Rights	100%	0%	0%
6	304	Structures and Improvements	100%	0%	0%
7	306	Lake, River and Other Intakes	100%	0%	0%
8	307	Wells and Springs	100%	0%	0%
9	309	Supply Mains	100%	0%	0%
10					
11					
12		Pumping Plant			
13	303	Land and Land Rights	100%	0%	0%
14	304	Structures and Improvements	100%	0%	0%
15	310	Power Generating Equipment	100%	0%	0%
16	311	Electric Pumping Equipment	100%	0%	0%
17		Water Treatment Plant			
18	303	Land and Land Rights	100%	0%	0%
19	304	Structures and Improvements	100%	0%	0%
20	320	Water Treatment Equipment	100%	0%	0%
21					
22		Transmission & Dist. Plant			
23	303	Land and Land Rights	100%	0%	0%
24	304	Structures and Improvements	100%	0%	0%
25	330	Dist. Reservoirs & Standpipes	100%	0%	0%
26	331	T & D Mains	100%	0%	0%
27	333	Services	100%	0%	0%
28	334	Meters	100%	0%	0%
29	334	Meter Installations	100%	0%	0%
30	335	Hydrants	100%	0%	0%
31					
32		General Plant			
33	303	Land and Land Rights	0%	10.23%	10.23%
34	304	Structures and Improvements	0%	10.23%	10.23%
35	344	Laboratory Equipment	100%	0%	0%
36	340	Office Furniture and Equipment	100%	10.23%	10.23%
37	346	Communication Equipment	100%	0%	0%
38	347	Miscellaneous Equipment	100%	0%	0%
39	341	Transportation Equipment	100%	10.23%	10.23%
40	343	Tools, Shop and Garage Equip.	100%	0%	0%

(1) Accounts 30360, 30460, 34060 and 341 for the Kankakee Division are total Company accounts. The balances of these accounts are allocated among operating divisions based on customer count. (See Schedule A-5, page 2)

(2) Accounts 30462 and 34062 for the Vermilion County Division include the Company's cash remittance center assets. These assets are allocated among operating divisions based on customer count. (See Schedule A-5, page 2)

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Woodhaven Water Division

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D. Leppert

Proposed Test Year Period: Future

Period Reported: Average 2001

Jurisdictional Allocation Summary Workpaper

Jurisdictional Allocation Statistics

Line	CIWC Operating Division (A)	Ave. 2001 Customer Count (B)	Allocation Factor % (C)	Ave. 2001 Plant (D)	Allocation Factor % (E)	2000 & 2001 Tank Painting Expense (F)	Allocation Factor % (G)	2000 & 2001 Pension Expense (H)	Allocation Factor % (I)
1	Corporate			\$1,311,479	0.89%				
2	Kankakee	21,242	35.01%	49,591,549	33.53%	\$79,609	35.40%	\$11,244	42.29%
3	Willowbrook:								
4	Water	911	1.50%	2,636,024	1.78%	2,250	1.00%	517	1.94%
5	Sewer	970	1.60%	4,732,581	3.20%			513	1.93%
6	University Park:								
7	Water	1,629	2.68%	6,323,647	4.28%	0	0.00%	1,146	4.31%
8	Sewer	1,594	2.63%	14,452,499	9.77%			1,030	3.87%
9	Woodhaven:								
10	Water	6,207	10.23%	3,722,927	2.52%	3,828	1.70%	646	2.43%
11	Sublette Water	197	0.32%						
12	Sewer	5,465	9.01%	4,717,506	3.19%			618	2.32%
13	Candlewick:								
14	Water	2,453	4.04%	3,523,041	2.38%	2,640	1.17%	964	3.63%
15	Tower Lakes Water	373	0.61%						
16	Sewer	0	0.00%	0	0.00%			787	2.96%
17	Oak-Run	2,612	4.30%	1,753,070	1.19%	1,243	0.55%	134	0.50%
18	Danville	17,020	28.05%	55,130,056	37.28%	135,326	60.17%	8,991	33.81%
19									
20	TOTAL	60,671	100%	\$147,894,379	100%	\$224,896	100%	\$26,590	100%

CONSUMERS ILLINOIS WATER COMPANY
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Proposed Test Year Period: Future
Period Reported: 2000 & 2001

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D. Leppert

Jurisdictional Rate Base Summary

Detailed Back-up for Calculation of Average Test Year

Line	Rate Base Component (A)	Supporting Schedule (B)	Projected 12/31/00 (C)	2000 to 2001 Change (D)	Projected 12/31/01 (E)	Ave. Future Test Year (C + E)/2 (F)
1	Gross Utility Plant in Service at Orig. Cost	B - 5	\$4,077,690	\$146,893	\$4,224,584	\$4,151,137
2	Non-AFUDC CWIP	B - 7	0	0	0	0
3	Less: Reserve for Accum. Depreciation	B - 6	1,338,212	68,641	1,406,853	1,372,532
4	Net Utility Plant		\$2,739,479	\$78,252	\$2,817,731	\$2,778,605
5						
6	Additions					
7						
8	Deferred Charges	B - 10	7,254	-1,820	5,434	6,344
9	Materials & Supplies	B - 8.1	16,850	233	17,083	16,967
10	Cash Working Capital		39,837	1,690	41,527	40,682
11	Amort. of Contributions In Aid of Const.	B - 15	397,238	18,460	415,698	406,468
12						
13	Deductions					
14						
15	FAS 87 Pension	B - 87	7,784	335	8,119	7,952
16	Customer Advances	B - 15	0	0	0	0
17	Contributions In Aid of Construction	B - 15	923,014	0	923,014	923,014
18	FAS 109 Net Regulatory Liability / (Asset)	B - 109	0	0	0	0
19	Deferred Income Taxes - Total	B - 9	204,498	8,662	213,159	208,829
20						
21						
22	Original Cost Rate Base		\$2,065,362	\$87,818	\$2,153,180	\$2,109,271

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Woodhaven Water Division
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D. Leppert

Period Reported: 2001

Allowance for Funds Used During Construction

Supporting Workpaper - Test Year Analysis

<u>Line</u>	<u>Month</u> <u>(A)</u>	<u>Total CWIP</u> <u>Balance</u> <u>(B)</u>	<u>CWIP Bal.</u> <u>with AFUDC</u> <u>(C)</u>	<u>CWIP Bal.</u> <u>w/o AFUDC</u> <u>(D)</u>	<u>AFUDC</u> <u>Accrual Rate</u> <u>(E)</u>	<u>AFUDC</u> <u>Generated</u> <u>(F)</u>
1	January	\$0	\$0	\$0	N/A	N/A
2						
3	February	0	0	0		
4						
5	March	0	0	0		
6						
7	April	0	0	0		
8						
9	May	0	0	0		
10						
11	June	0	0	0		
12						
13	July	0	0	0		
14						
15	August	0	0	0		
16						
17	September	0	0	0		
18						
19	October	0	0	0		
20						
21	November	0	0	0		
22						
23	December	0	0	0		

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
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Period Reported: 1999-2001
Prior Year (1999) 12 Mo. Actual

Schedule WP-B9.1
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Person Responsible: F. Simpson

Detailed Listing of Balance Sheet Assets and Liabilities - Rate Base

Debit / Credit	Components	CWC & ICC Account #	Description of Event	TOTAL Difference as of 12/31/99	Woodhaven Difference as of 12/31/99 (D x E)	TOTAL Proj. Difference as of 12/31/00	Woodhaven Proj. Difference as of 12/31/00 (D x G)	Woodhaven Proj. Ave. 2000 (F + H)/2	TOTAL Proj. Difference as of 12/31/01	Woodhaven Proj. Difference as of 12/31/01 (D x J)	Woodhaven Proj. Ave. Future Test Year 2001 (H + K)/2	Woodhaven Proj. Difference to C-5 (L - I)
Line	(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Rate Base Items Only												
			See Column A									
1	Overheads and Other	283	Allocator	Allocation %	\$ (4,047,429)	\$ (3,288,084)	\$ (82,720)	\$ (92,303)	\$ (3,092,169)	\$ (77,839)	\$ (80,279)	\$ 12,023
2	Tank Painting @ 46% FIT, 6.40% SIT	283	Plant	2.52%	(16,593)	(282)	(40)	(161)	-	-	(20)	141
3	Pension	190	Expense	1.70%	29,283	711	42,577	1,034	55,871	1,357	1,196	323
4	Tank Painting @ 34% FIT, 7.18% SIT	283	Expense	2.43%	91,429	1,556	(455,698)	(7,757)	(3,100)	(485,268)	(8,260)	(4,908)
5	Excess Tax Depreciation	282	Plant	1.70%	(23,807,172)	(594,260)	(24,108,295)	(606,875)	(600,588)	(25,107,409)	(632,026)	(819,450)
6	Cost of Removal / Loss	283	Plant	2.52%	(1,277,390)	(32,156)	(1,277,390)	(32,156)	(1,277,390)	(32,156)	(32,156)	(16,883)
7	Contributions in Aid of Construction	190	Plant	2.52%	8,820,294	222,032	8,820,294	222,032	8,820,294	222,032	222,032	-
8	Customer Advances	190	Plant	2.52%	47,529	1,196	47,529	1,196	47,529	1,196	1,196	-
9												
10												
11												
12												
13	Total Deferred Income Taxes				\$ (19,960,049)	\$ (20,219,439)	\$ (505,285)	\$ (504,186)	\$ (21,038,542)	\$ (525,694)	\$ (515,489)	\$ (111,303)

Detailed Jurisdictional Operating Income Summary

Proposed Test Year Period: Future
Period Reported: 2001

Detailed Back-up Workpaper

Line	Account Number (A)	Income Statement Category (B)	Unadj. Jurisdictional Balance at Present Rates (C)	Adjustments (D)	Supporting Schedule Source (E)	Pro Forma Present Rates (F)	Rate Increase and Related Adjustments (G)	Projected Future Year 2001 (H)
1	460-474	Operating Revenues	\$503,961	\$0	C - 2.1	\$503,961	\$291,029	\$794,990
2								
3	601	Salaries & Wages, Employees	68,263			68,263		68,263
4	603	Salaries & Wages, Officers	2,942			2,942		2,942
5	604	Employee Pensions & Benefits	24,490			24,490		24,490
6	615 & 616	Purchased Power & Fuel for Power Prod.	34,607			34,607		34,607
7	618	Chemicals	6,431			6,431		6,431
8	620	Materials & Supplies	9,309			9,309		9,309
9	631	Contractual Services - Engineering	0			0		0
10	632	Contractual Services - Accounting	0			0		0
11	633	Contractual Services - Legal	21			21		21
12	634	Contractual Services - Management	113,124			113,124		113,124
13	635	Contractual Services - Other	33,949			33,949		33,949
14	641 - 642	Lease Expense	2,171			2,171		2,171
15	650	Transportation Expense	2,935			2,935		2,935
16	656 - 659	Insurance Expense	6,875			6,875		6,875
17	667	Regulatory Commission Exp. Amortization	13,012	7,826	C - 2.2	20,838		20,838
18	670	Bad Debt Expense	23,255	0	C - 2.3	23,255	13,429	36,684
19	675	Miscellaneous Expense	2,006			2,006		2,006
20		SUB-TOTAL O&M	343,390	7,826		351,216	13,429	364,646
21	403	Depreciation	53,923	59,515	C - 2.4	113,438		113,438
22	406	Amortization of Utility Plant Acquisition Adjust.	0			0		0
23	407	Amortization - Transaction Costs	0			0		0
24	408	Taxes Other Than Income	36,544			36,544		36,544
25								
26		TOTAL EXPENSES (Excluding Income Tax)	\$433,857	\$67,341		\$501,198	\$13,429	\$514,628
27								
28	409 - 411	Income Taxes Federal	55	-26,337	C - 2.5	-26,282	90,184	63,902
29	409 - 411	State	12	-5,821	C - 2.5	-5,809	19,932	14,123
30		TOTAL EXPENSES (Including Income Tax)	\$433,924	\$35,183		\$469,107	\$123,545	\$592,652
31								
32		Net Operating income	\$70,037	-\$35,183		\$34,854	\$167,484	\$202,338
33								
34	419,421,426	Non-operating income - Net	-501	0		-501		-501
35	409	Non-operating income Taxes	0	0		0		0
36								
37	420,427-429	Interest Expense -	75,296	10,264		85,560	0	85,560
38								
39		Net Income	-\$5,760	-\$45,448		-\$51,208		\$116,276
40								
41		Rate Base (B - 1) - Future Test Year Average	\$2,109,271	-\$35,596		\$2,073,675		\$2,073,675
42								
43		Return on Rate Base - (D - 1)	3.32%			1.68%		9.76%

Period Reported: 1998

Total Payroll Costs - Total Company

1998 Supporting Workpapers

Line	Function (A)	January 1998 (B)	February 1998 (C)	March 1998 (D)	April 1998 (E)	May 1998 (F)	June 1998 (G)	July 1998 (H)	August 1998 (I)	September 1998 (J)	October 1998 (K)	November 1998 (L)	December 1998 (M)	Total 1998 (N)
1	Direct Payroll to O & M	\$150,986	\$204,680	\$323,994	\$360,286	\$253,913	\$254,641	\$263,137	\$355,016	\$275,631	\$217,969	\$243,124	\$374,398	\$3,277,775
2	Direct Payroll to Construction	42,219	50,197	60,348	43,620	43,784	47,719	57,963	79,659	50,105	43,939	40,963	63,543	624,059
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>7,603</u>	<u>49,953</u>	<u>158,763</u>	<u>-90,836</u>	<u>13,368</u>	<u>13,384</u>	<u>73,740</u>	<u>15,500</u>	<u>12,232</u>	<u>51,195</u>	<u>5,410</u>	<u>2,572</u>	<u>312,884</u>
5														
6	Total Payroll Costs	\$200,808	\$304,830	\$543,105	\$313,070	\$311,065	\$315,744	\$394,840	\$450,175	\$337,968	\$313,103	\$289,497	\$440,513	\$4,214,718
7														
8														
9	Total Pension Costs	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-15,293
10	Total Payroll Related Taxes	26,754	26,754	26,754	26,754	26,754	26,754	26,754	26,754	26,754	26,754	26,754	26,754	321,047
11	Total Other Benefits	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	1,115,272
12														
13	Total Payroll-Related Costs	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$1,421,026
14														
15														
16	Total Payroll-Related Costs to O & M	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	1,063,155
17														
18	Total Payroll-Related Costs to Const.	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	357,871
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$239,582	\$293,276	\$412,590	\$448,882	\$342,509	\$343,237	\$351,733	\$443,612	\$364,227	\$306,565	\$331,720	\$462,994	\$4,340,930

Period Reported: 1998

Total Payroll Costs - Woodhaven Water Division

1998 Supporting Workpapers

Line	Function (A)	January 1998 (B)	February 1998 (C)	March 1998 (D)	April 1998 (E)	May 1998 (F)	June 1998 (G)	July 1998 (H)	August 1998 (I)	September 1998 (J)	October 1998 (K)	November 1998 (L)	December 1998 (M)	Total 1998 (N)
1	Direct Payroll to O & M	\$4,492	\$5,808	\$8,582	\$5,105	\$5,465	\$5,405	\$4,972	\$7,460	\$9,787	\$1,653	\$5,208	\$8,677	\$72,613
2	Direct Payroll to Construction	-195	133	638	133	133	148	193	654	0	-295	0	808	2,350
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>3,655</u>	<u>486</u>	<u>2,245</u>	<u>462</u>	<u>685</u>	<u>1,156</u>	<u>852</u>	<u>1,134</u>	<u>-343</u>	<u>6,145</u>	<u>147</u>	<u>-2,030</u>	<u>14,594</u>
5														
6	Total Payroll Costs	\$7,952	\$6,427	\$11,464	\$5,700	\$6,283	\$6,708	\$6,017	\$9,248	\$9,444	\$7,503	\$5,355	\$7,455	\$89,557
7														
8														
9	Total Pension Costs	-41	-41	-41	-41	-41	-41	-41	-41	-41	-41	-41	-41	-494
10	Total Payroll Related Taxes	610	610	610	610	610	610	610	610	610	610	610	610	7,322
11	Total Other Benefits	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	23,408
12														
13	Total Payroll-Related Costs	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$30,236
14														
15														
16	Total Payroll-Related Costs to O & M	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	17,535
17														
18	Total Payroll-Related Costs to Const.	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	12,701
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$5,953	\$7,270	\$10,043	\$6,566	\$6,926	\$6,866	\$6,433	\$8,921	\$11,248	\$3,115	\$6,669	\$10,139	\$90,148

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Woodhaven Water Division
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Person Responsible: D. Leppert

Period Reported: Forecasted 1999
Prior Year (1999) 12 Mo. Actual

Total Payroll Costs - Total Company

1999 Supporting Workpapers

Line	Function (A)	January 1999 (B)	February 1999 (C)	March 1999 (D)	April 1999 (E)	May 1999 (F)	June 1999 (G)	July 1999 (H)	August 1999 (I)	September 1999 (J)	October 1999 (K)	November 1999 (L)	December 1999 (M)	Total 1999 (N)
1	Direct Payroll to O & M	\$298,661	\$259,711	\$254,164	\$258,144	\$251,213	\$264,439	\$263,633	\$402,727	\$311,942	\$251,631	\$254,967	\$450,883	\$3,522,115
2	Direct Payroll to Construction	22,161	27,845	36,664	30,311	34,423	33,003	40,696	58,000	16,347	48,028	53,348	39,980	440,804
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>174,847</u>	<u>1,576</u>	<u>12,002</u>	<u>11,781</u>	<u>9,964</u>	<u>13,658</u>	<u>7,812</u>	<u>8,238</u>	<u>-25,896</u>	<u>2,948</u>	<u>3,440</u>	<u>10,469</u>	<u>230,839</u>
5														
6	Total Payroll Costs	\$495,669	\$289,132	\$302,830	\$300,235	\$295,600	\$311,100	\$312,141	\$468,964	\$302,393	\$302,607	\$311,755	\$501,332	\$4,193,758
7														
8														
9	Total Pension Costs	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,107	1,107	1,107	13,275
10	Total Payroll Related Taxes	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,844	322,117
11	Total Other Benefits	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,079</u>	<u>1,020,959</u>
12														
13	Total Payroll-Related Costs	\$113,029	\$113,029	\$113,029	\$113,029	\$113,029	\$113,029	\$113,029	\$113,029	\$113,029	\$113,030	\$113,030	\$113,030	\$1,356,351
14														
15														
16	Total Payroll-Related Costs to O & M	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	1,130,292
17														
18	Total Payroll-Related Costs to Const.	18,838	18,838	18,838	18,838	18,838	18,838	18,838	18,838	18,838	18,839	18,839	18,839	226,059
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$392,852	\$353,902	\$348,355	\$352,335	\$345,404	\$358,630	\$357,824	\$496,918	\$406,133	\$345,822	\$349,158	\$545,074	\$4,652,407

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Period Reported: Forecasted 1999
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Total Payroll Costs - Woodhaven Water Division

1999 Supporting Workpapers

Line	Function (A)	January 1999 (B)	February 1999 (C)	March 1999 (D)	April 1999 (E)	May 1999 (F)	June 1999 (G)	July 1999 (H)	August 1999 (I)	September 1999 (J)	October 1999 (K)	November 1999 (L)	December 1999 (M)	Total 1999 (N)
1	Direct Payroll to O & M	\$7,037	\$6,351	\$5,208	\$5,590	\$6,212	\$5,971	\$5,911	\$8,500	\$5,828	\$5,655	\$4,992	\$8,145	\$75,401
2	Direct Payroll to Construction	169	8	144	630	64	85	279	653	34	519	282	808	3,677
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>553</u>	<u>845</u>	<u>92</u>	<u>549</u>	<u>305</u>	<u>1,055</u>	<u>1,149</u>	<u>1,402</u>	<u>664</u>	<u>1,096</u>	<u>951</u>	<u>872</u>	<u>9,533</u>
5														
6	Total Payroll Costs	\$7,758	\$7,205	\$5,444	\$6,770	\$6,581	\$7,112	\$7,339	\$10,555	\$6,527	\$7,271	\$6,226	\$9,825	\$88,612
7														
8														
9	Total Pension Costs	28	28	28	28	28	28	28	28	28	29	29	29	339
10	Total Payroll Related Taxes	692	692	692	692	692	692	692	693	693	693	693	693	8,309
11	Total Other Benefits	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,335	2,335	28,030
12														
13	Total Payroll-Related Costs	\$3,056	\$3,056	\$3,056	\$3,056	\$3,056	\$3,056	\$3,056	\$3,057	\$3,057	\$3,058	\$3,057	\$3,057	\$36,678
14														
15														
16	Total Payroll-Related Costs to O & M	2,605	2,605	2,605	2,605	2,605	2,604	2,604	2,605	2,605	2,606	2,605	2,605	31,259
17														
18	Total Payroll-Related Costs to Const.	451	451	451	451	451	452	452	452	452	452	452	452	5,419
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$9,642	\$8,956	\$7,813	\$8,195	\$8,817	\$8,575	\$8,515	\$11,105	\$8,433	\$8,261	\$7,597	\$10,760	\$106,660

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
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Period Reported: Forecasted 2000

Total Payroll Costs - Total Company

2000 Supporting Workpapers

Line	Function (A)	Projected January 2000 (B)	Projected February 2000 (C)	Projected March 2000 (D)	Projected April 2000 (E)	Projected May 2000 (F)	Projected June 2000 (G)	Projected July 2000 (H)	Projected August 2000 (I)	Projected September 2000 (J)	Projected October 2000 (K)	Projected November 2000 (L)	Projected December 2000 (M)	Projected Total 2000 (N)
1	Direct Payroll to O & M	\$287,957	\$283,266	\$309,850	\$274,729	\$304,882	\$299,773	\$289,852	\$307,667	\$278,590	\$287,983	\$294,954	\$288,215	\$3,507,717
2	Direct Payroll to Construction	55,371	54,808	60,569	55,215	60,334	60,420	59,632	63,725	59,259	59,409	61,401	59,333	709,277
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>6,876</u>	<u>6,766</u>	<u>7,481</u>	<u>6,865</u>	<u>8,875</u>	<u>8,831</u>	<u>8,703</u>	<u>9,324</u>	<u>8,339</u>	<u>7,626</u>	<u>7,654</u>	<u>7,316</u>	<u>94,655</u>
5														
6	Total Payroll Costs	\$350,205	\$344,639	\$377,900	\$336,808	\$374,091	\$369,025	\$358,187	\$380,716	\$346,187	\$355,017	\$364,008	\$354,865	\$4,311,649
7														
8														
9	Total Pension Costs	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	13,294
10	Total Payroll Related Taxes	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	350,996
11	Total Other Benefits	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>1,106,090</u>
12														
13	Total Payroll-Related Costs	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$1,470,381
14														
15														
16	Total Payroll-Related Costs to O & M	109,770	109,932	108,557	109,792	108,611	108,591	108,773	107,828	108,859	108,824	108,327	108,804	1,306,667
17														
18	Total Payroll-Related Costs to Const.	12,762	12,599	13,975	12,739	13,921	13,941	13,759	14,704	13,673	13,707	14,205	13,728	163,714
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$397,727	\$393,198	\$418,407	\$384,521	\$413,493	\$408,364	\$398,626	\$415,495	\$387,449	\$396,807	\$403,280	\$397,019	\$4,814,384

Period Reported: Forecasted 2000

Total Payroll Costs - Woodhaven Water Division

2000 Supporting Workpapers

Line	Function (A)	Projected January 2000 (B)	Projected February 2000 (C)	Projected March 2000 (D)	Projected April 2000 (E)	Projected May 2000 (F)	Projected June 2000 (G)	Projected July 2000 (H)	Projected August 2000 (I)	Projected September 2000 (J)	Projected October 2000 (K)	Projected November 2000 (L)	Projected December 2000 (M)	Projected Total 2000 (N)
1	Direct Payroll to O & M	\$5,950	\$5,898	\$6,337	\$5,292	\$5,911	\$5,226	\$4,920	\$5,158	\$5,053	\$5,329	\$5,475	\$5,474	\$66,024
2	Direct Payroll to Construction	382	413	574	765	1,055	1634	1660	2,007	1,556	1,600	1,331	901	13,879
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>402</u>	<u>399</u>	<u>428</u>	<u>358</u>	<u>399</u>	<u>353</u>	<u>333</u>	<u>349</u>	<u>342</u>	<u>360</u>	<u>370</u>	<u>370</u>	<u>4,462</u>
5														
6	Total Payroll Costs	\$6,734	\$6,709	\$7,339	\$6,415	\$7,366	\$7,214	\$6,913	\$7,514	\$6,951	\$7,288	\$7,177	\$6,745	\$84,365
7														
8														
9	Total Pension Costs	27	27	27	27	27	27	27	27	27	27	27	27	323
10	Total Payroll Related Taxes	597	597	597	597	597	597	597	597	597	597	597	597	7,162
11	Total Other Benefits	<u>2,116</u>	<u>2,116</u>	<u>2,116</u>	<u>2,116</u>	<u>2,116</u>	<u>2,116</u>	<u>2,116</u>	<u>2,116</u>	<u>2,116</u>	<u>2,116</u>	<u>2,116</u>	<u>2,116</u>	<u>25,397</u>
12														
13	Total Payroll-Related Costs	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$32,882
14														
15														
16	Total Payroll-Related Costs to O & M	2,632	2,621	2,584	2,540	2,473	2,339	2,333	2,253	2,357	2,347	2,409	2,508	29,398
17														
18	Total Payroll-Related Costs to Const.	108	119	156	200	267	401	407	487	383	393	331	232	3,483
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$8,582	\$8,519	\$8,921	\$7,832	\$8,384	\$7,566	\$7,254	\$7,412	\$7,411	\$7,676	\$7,884	\$7,982	\$95,422

Period Reported: Forecasted 2001

Total Payroll Costs - Total Company

2001 Supporting Workpapers

Line	Function (A)	Projected January 2001 (B)	Projected February 2001 (C)	Projected March 2001 (D)	Projected April 2001 (E)	Projected May 2001 (F)	Projected June 2001 (G)	Projected July 2001 (H)	Projected August 2001 (I)	Projected September 2001 (J)	Projected October 2001 (K)	Projected November 2001 (L)	Projected December 2001 (M)	Projected Total 2001 (N)
1	Direct Payroll to O & M	\$321,474	\$316,236	\$345,915	\$306,705	\$340,369	\$334,665	\$323,590	\$343,477	\$311,016	\$321,502	\$329,285	\$321,762	\$3,915,995
2	Direct Payroll to Construction	37,135	36,624	40,621	37,030	40,464	40,522	39,993	42,738	39,743	39,843	41,179	39,793	475,685
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>10,632</u>	<u>10,365</u>	<u>10,777</u>	<u>8,542</u>	<u>10,110</u>	<u>9,205</u>	<u>8,088</u>	<u>8,298</u>	<u>6,470</u>	<u>7,928</u>	<u>7,748</u>	<u>8,017</u>	<u>106,181</u>
5														
6	Total Payroll Costs	\$369,241	\$363,225	\$397,313	\$352,278	\$390,943	\$384,392	\$371,671	\$394,514	\$357,229	\$369,273	\$378,212	\$369,572	\$4,497,862
7														
8														
9	Total Pension Costs	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	13,294
10	Total Payroll Related Taxes	30,424	30,424	30,424	30,424	30,424	30,424	30,424	30,424	30,424	30,424	30,424	30,424	365,085
11	Total Other Benefits	93,963	93,963	93,963	93,963	93,963	93,963	93,963	93,963	93,963	93,963	93,963	93,963	1,127,553
12														
13	Total Payroll-Related Costs	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$1,505,933
14														
15														
16	Total Payroll-Related Costs to O & M	117,454	117,627	116,155	117,477	116,213	116,192	116,386	115,376	116,479	116,442	115,909	116,420	1,398,129
17														
18	Total Payroll-Related Costs to Const.	8,041	7,867	9,339	8,017	9,281	9,303	9,108	10,119	9,016	9,053	9,585	9,075	107,803
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$438,928	\$433,863	\$462,070	\$424,183	\$456,582	\$450,867	\$439,976	\$458,853	\$427,496	\$437,944	\$445,194	\$438,182	\$5,314,125

Period Reported: Forecasted 2001

Total Payroll Costs - Woodhaven Water Division

2001 Supporting Workpapers

Line	Function (A)	Projected January 2001 (B)	Projected February 2001 (C)	Projected March 2001 (D)	Projected April 2001 (E)	Projected May 2001 (F)	Projected June 2001 (G)	Projected July 2001 (H)	Projected August 2001 (I)	Projected September 2001 (J)	Projected October 2001 (K)	Projected November 2001 (L)	Projected December 2001 (M)	Projected Total 2001 (N)
1	Direct Payroll to O & M	\$6,417	\$6,361	\$6,835	\$5,707	\$6,375	\$5,636	\$5,306	\$5,563	\$5,450	\$5,747	\$5,905	\$5,903	\$71,205
2	Direct Payroll to Construction	\$331	\$357	\$496	\$662	\$913	\$1,414	\$1,436	\$1,736	\$1,346	\$1,384	\$1,152	\$780	12,006
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>279</u>	<u>282</u>	<u>327</u>	<u>324</u>	<u>397</u>	<u>476</u>	<u>470</u>	<u>540</u>	<u>456</u>	<u>474</u>	<u>431</u>	<u>354</u>	<u>4,812</u>
5														
6	Total Payroll Costs	\$7,026	\$7,000	\$7,657	\$6,693	\$7,685	\$7,527	\$7,213	\$7,840	\$7,252	\$7,604	\$7,488	\$7,037	\$88,024
7														
8														
9	Total Pension Costs	27	27	27	27	27	27	27	27	27	27	27	27	323
10	Total Payroll Related Taxes	597	597	597	597	597	597	597	597	597	597	597	597	7,162
11	Total Other Benefits	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>25,913</u>
12														
13	Total Payroll-Related Costs	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$33,398
14														
15														
16	Total Payroll-Related Costs to O & M	2,747	2,735	2,696	2,650	2,580	2,441	2,435	2,351	2,460	2,449	2,514	2,617	30,676
17														
18	Total Payroll-Related Costs to Const.	36	48	87	133	203	342	348	432	323	334	269	166	2,721
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$9,164	\$9,096	\$9,531	\$8,357	\$8,956	\$8,077	\$7,741	\$7,914	\$7,910	\$8,196	\$8,419	\$8,621	\$101,882

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future
Period Reported: 1997 - 2001

Comparison of Actual Payroll Costs in Prior Years Variance Explanations

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1998 vs 1997
Total Co.

Woodhaven Water

1999 vs 1998
Total Co.

Woodhaven Water

2000 vs 1999
Total Co.

Woodhaven Water

2001 vs 2000
Total Co.

Woodhaven Water

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Person Responsible: D. Leppert

Taxes Other Than Income Taxes - Total Company

Monthly / Average Balances for Accrued Property Taxes

[illegible]

Workpaper WP-C18
Page 2 of 2
Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1998 - 2001
Prior Year (1999) 12 Mo. Actual

Monthly / Average Balances for Accrued Property Taxes

[illegible]

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future
Period Reported: 1999 - 2001
Prior Year (1999) 12 Mo. Actual

Workpaper WP-D1
Page 1 of 1
Person Responsible: F. Simpson

Monthly Balances for Common Equity

Future Test Yr.
12 Months of
Ave. Monthly
Balances
(O)

Line	Common Equity Components (A)	Beginning Balance (B)	January (C)	February (D)	March (E)	April (F)	May (G)	June (H)	July (I)	August (J)	September (K)	October (L)	November (M)	December (N)	Future Test Yr. 12 Months of Ave. Monthly Balances (O)
1	1999														
2	Common Equity:														
3	Common Stock	\$2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	\$2,983,600
4	Premium on Capital Stock	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400
5	Other Paid-In Capital	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	14,594,938	13,768,171	
6	Retained Earnings:														
7	Appropriated	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929
8	Unappropriated	<u>10,659,592</u>	<u>10,812,218</u>	<u>11,044,646</u>	<u>11,393,080</u>	<u>11,596,455</u>	<u>11,285,335</u>	<u>11,521,781</u>	<u>12,271,103</u>	<u>11,474,434</u>	<u>12,011,669</u>	<u>12,273,519</u>	<u>11,704,884</u>	<u>11,869,156</u>	
9															
10	Total Common Equity	36,709,592	36,862,308	37,094,736	37,443,170	37,646,545	37,315,425	37,571,871	38,321,193	37,524,524	38,061,759	38,323,609	38,661,751	37,999,256	
11															
12															
13															
14	Projected 2000														
15	Common Equity:														
16	Common Stock	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	\$2,983,600
17	Premium on Capital Stock	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400
18	Other Paid-In Capital	13,768,171	13,776,642	13,785,113	13,793,584	13,802,055	13,810,526	13,818,997	13,827,468	13,835,939	13,844,410	13,852,881	13,861,352	13,869,823	
19	Retained Earnings:														
20	Appropriated	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929
21	Unappropriated	<u>11,869,156</u>	<u>12,160,528</u>	<u>12,379,493</u>	<u>12,587,232</u>	<u>12,842,697</u>	<u>13,085,336</u>	<u>13,363,668</u>	<u>13,720,054</u>	<u>14,096,501</u>	<u>14,420,838</u>	<u>14,712,844</u>	<u>14,934,200</u>	<u>15,133,629</u>	
22															
23	Total Common Equity	37,999,256	38,299,099	38,526,535	38,742,745	39,006,681	39,257,791	39,544,594	39,909,451	40,294,369	40,627,177	40,927,454	41,157,481	41,365,381	
24															
25															
26															
27	Projected 2001														
28	Common Equity:														
29	Common Stock	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	\$2,983,600
30	Premium on Capital Stock	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400
31	Other Paid-In Capital	13,869,823	13,878,284	13,886,744	13,895,205	13,903,665	13,912,126	13,920,586	13,929,047	13,937,507	13,945,967	13,954,428	13,962,888	13,971,349	
32	Retained Earnings:														
33	Appropriated	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929
34	Unappropriated	<u>15,133,629</u>	<u>15,342,629</u>	<u>15,499,629</u>	<u>15,215,879</u>	<u>15,399,879</u>	<u>15,573,879</u>	<u>15,341,129</u>	<u>15,597,129</u>	<u>15,867,129</u>	<u>15,667,379</u>	<u>15,877,379</u>	<u>16,036,379</u>	<u>15,748,007</u>	
35															
36	Total Common Equity	41,365,381	41,582,842	41,748,302	41,473,013	41,685,473	41,847,934	41,623,644	41,888,105	42,166,565	41,975,275	42,193,736	42,361,196	42,081,285	
37															
38	Average Monthly Balances - 2001		\$41,474,112	\$41,665,572	\$41,610,658	\$41,569,243	\$41,756,704	\$41,735,789	\$41,755,875	\$42,027,335	\$42,070,920	\$42,084,506	\$42,277,468	\$42,221,241	<u>\$41,854,118</u>

Workpaper WP-D2
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Person Responsible: F. Simpson

Proposed Test Year Period: Future
Period Reported: 1999 - 2001
Prior Year (1999) 12 Mo. Actual

[illegible]

Woodhaven Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future
Period Reported: 1999 - 2001
Prior Year (1999) 12 Mo. Actual

Person Responsible:

F. Simpson

[illegible]

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future
Period Reported: 1997 - 1999

Workpaper WP-H10
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Person Responsible: D. Leppert

Comparison of Budgeted Non-Payroll Expense to Actual

Line

1	Explanations for percentage differences of 15% or more:
2	
3	1998 -
4	
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CONSUMERS ILLINOIS WATER COMPANY

Woodhaven Water Division

Rate Case Docket No. 00-

Workpaper

WP-H11

Page

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Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: 1997 - 1999

Budgeted Payroll Expense

Line		<u>Actual Payroll</u>	<u>Budget Payroll</u>	<u>Variance</u>	<u>Percentage</u>
1	Explanations for percentage differences of 15% or more:				
2					
3	<u>1997 -</u>				
4					
5	Total Company	\$3,178,596	\$3,302,000	-\$123,404	-3.88%
6					
7					
8	Woodhaven Water	96,367	90,000	6,367	6.61%
9					
10					
11					
12	<u>1998 -</u>				
13					
14	Total Company	3,277,775	2,676,000	601,775	18.36%
15					
16					
17	Woodhaven Water	72,613	85,000	-12,387	-17.06%
18					
19					
20					
21	<u>1999 -</u>				
22					
23	Total Company	3,522,115	3,241,276	280,839	7.97%
24					
25					
26	Woodhaven Water	75,401	64,917	10,484	13.90%

CONSUMERS ILLINOIS WATER COMPANY
 Woodhaven Water Division
 Rate Case Docket No. 00-

Proposed Test Year Period: Future
 Period Reported: 1997 - 1999

Workpaper WP-H11
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 Person Responsible: D. Leppert

Budgeted Payroll Expense - Total Company

Line	Month (A)	Actual 1997 Payroll Exp. By Month (D)	1997 Budget Payroll Exp. By Month (E)	Actual 1998 Payroll Exp. By Month (F)	1998 Budget Payroll Exp. By Month (G)	Actual 1999 Payroll Exp. By Month (F)	1999 Budget Payroll Exp. By Month (G)
1	January	\$199,364	\$226,000	\$150,986	\$196,000	\$298,661	\$265,108
2							
3	February	270,992	264,000	204,680	222,000	259,711	253,707
4							
5	March	266,080	256,000	323,994	243,000	254,164	283,863
6							
7	April	379,580	359,000	360,286	283,000	258,144	270,848
8							
9	May	218,475	259,000	253,913	207,000	251,213	260,909
10							
11	June	247,739	263,000	254,641	226,000	264,439	276,316
12							
13	July	227,549	257,000	263,137	212,000	263,633	276,536
14							
15	August	222,887	253,000	355,016	218,000	402,727	275,787
16							
17	September	346,919	288,000	275,631	258,000	311,942	268,125
18							
19	October	220,280	317,000	217,969	197,000	251,631	256,096
20							
21	November	226,665	265,000	243,124	202,000	254,967	269,832
22							
23	December	352,066	295,000	374,398	212,000	450,883	284,149
24	SUB-TOTAL:	3,178,596	3,302,000	3,277,775	2,676,000	3,522,115	3,241,276
25							
26							
27							
28	Total Payroll Expense by Month	\$3,178,596	\$3,302,000	\$3,277,775	\$2,676,000	\$3,522,115	\$3,241,276
29							

CONSUMERS ILLINOIS WATER COMPANY
 Woodhaven Water Division
 Rate Case Docket No. 00-

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 Person Responsible: D. Leppert

Proposed Test Year Period: Future
 Period Reported: 1997 - 1999

Budgeted Payroll Expense - Woodhaven Water Division

Line	Month (A)	Actual 1997 Payroll Exp. By Month (B)	Actual 1998 Payroll Exp. By Month (D)	1998 Budget Payroll Exp. By Month (E)	Actual 1999 Payroll Exp. By Month (F)	1999 Budget Payroll Exp. By Month (G)
1	January	\$5,450	\$4,492	\$6,000	\$7,037	\$5,885
2						
3	February	8,668	5,808	7,000	6,351	5,598
4						
5	March	7,361	8,582	7,000	5,208	6,346
6						
7	April	12,709	5,105	7,000	5,590	5,903
8						
9	May	7,686	5,465	7,750	6,212	5,477
10						
11	June	7,376	5,405	7,750	5,971	5,337
12						
13	July	6,751	4,972	7,750	5,911	4,995
14						
15	August	6,929	7,460	7,750	8,500	5,519
16						
17	September	10,547	9,787	7,000	5,828	5,107
18						
19	October	6,331	1,653	7,000	5,655	3,971
20						
21	November	5,931	5,208	7,000	4,992	4,700
22						
23	December	10,629	8,677	6,000	8,145	6,079
24	SUB-TOTAL:	96,367	72,613	85,000	75,401	64,917
25						
26						
27						
28	Total Payroll Expense by Month	\$96,367	\$72,613	\$85,000	\$75,401	\$64,917
29						